IN THE SPECIFICATION:

Paragraph beginning at line 6 of page 1 has been amended as follows:

In recent years, various types of devices including semiconductor devices and display devices have been becoming finer and more complicated in structure owing to the increase ~~of~~ in capabilities of these devices. In particular, the elements and interconnections, which make up the devices, are of lamination structures resulting from stacking thin films of a level of a few atomic layers and as such, the ~~needs~~ need for observation of the structures thereof have been high.

Paragraph beginning at line 13 of page 2 has been amended as follows:

The first conventional technique has presented a problem of an insufficient resolution for observation in observing a cross-sectional structure of a sample using a scanning ion beam microscope image or SEM image. Also, SEM images have presented a problem of insufficient resolution for management of film thicknesses. The reason for this is that in regard to the SEM image spatial resolution, a ~~spacial~~ spatial resolution of about one (1) nanometer is known to be the best performance that can be achieved by SEMs, while a

thickness of the thinnest one of film structures forming a sample is of the order of one (1) nanometer.

Heading at line 13 of page 4 has been amended as follows:

DETAILED DESCRIPTION OF THE PREFERRED EMBODIMENTS